

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

ATTORNEY MONTHLY FEE STATEMENT COVER SHEET
FOR THE PERIOD SEPTEMBER 1, 2023 THROUGH SEPTEMBER 30, 2023

In re Cyxtera Technologies Inc., *et al.*

Applicant: Deloitte Tax LLP, Tax Services
Provider

Case No. 23-14853 (JKS)

Client: Debtors and Debtors in Possession

Chapter 11

Case Filed: June 4, 2023

COMPLETION AND SIGNING OF THIS FORM CONSTITUTES A CERTIFICATION
UNDER PENALTY OF PERJURY PURSUANT TO 28 U.S.C. § 1746.

RETENTION ORDER ATTACHED.

<u>/s/ Jeffrey van Gelder</u>	<u>12/6/2023</u>
Jeffrey van Gelder	Date

<p style="text-align: center;">SECTION I FEE SUMMARY</p>
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Summary of Amounts Requested for the Period
September 1, 2023 through September 30, 2023 (the “**Compensation Period**”)

Fee Total	\$129,952.50
Disbursement Total	\$0.00
Total Fees Plus Disbursements	\$129,952.50

Summary of Amounts Requested for Previous Periods

Total Previous Fees and Expenses Requested:	\$814,054.26
Total Fees and Expenses Allowed to Date:	\$651,405.01
Total Retainer Remaining:	\$0.00
Total Holdback:	\$162,649.25
Total Received by Applicant:	\$0.00

Name of Professional	Title	Hours	Rate	Fee
Boyle, Matthew	Partner/Principal	30.0	\$960.00	\$28,800.00
Fonseca, Mike	Partner/Principal	1.7	\$960.00	\$1,632.00
Forrest, Jonathan	Partner/Principal	5.0	\$960.00	\$4,800.00
Kohberger, Mary Pat	Managing Director	0.5	\$960.00	\$480.00
Kopp, Greg	Managing Director	7.8	\$960.00	\$7,488.00
Lo, Jerry	Managing Director	0.5	\$960.00	\$480.00
Ng, Linda	Managing Director	3.3	\$960.00	\$3,168.00
Rohrs, Jane	Managing Director	0.5	\$960.00	\$480.00
Shurin, Sandy	Partner/Principal	1.5	\$960.00	\$1,440.00
Sullivan, Brian	Managing Director	14.4	\$960.00	\$13,824.00
Van Gelder, Jeff	Partner/Principal	25.9	\$960.00	\$24,864.00
Wood, Robert	Partner/Principal	0.4	\$960.00	\$384.00
Brenner, Myles	Senior Manager	1.5	\$815.00	\$1,222.50
Digirolamo, Laura	Senior Manager	0.8	\$815.00	\$652.00
Dumeresque, Laura	Senior Manager	1.6	\$815.00	\$1,304.00
Horiuchi, Yuji	Senior Manager	2.2	\$815.00	\$1,793.00
Maywald, Andreas	Senior Manager	1.1	\$815.00	\$896.50
Newport, Cathy	Senior Manager	2.6	\$815.00	\$2,119.00
Serrano, Alfredo	Senior Manager	6.6	\$815.00	\$5,379.00
Wiggins, Brian	Senior Manager	0.5	\$815.00	\$407.50
Hybl, Claire	Manager	8.1	\$700.00	\$5,670.00
Pittman, Preston	Manager	1.9	\$700.00	\$1,330.00
Burdis, Andy	Senior Consultant	4.7	\$545.00	\$2,561.50
Regnier, Lin	Senior Consultant	15.2	\$545.00	\$8,284.00
Taylor, Joe	Senior Consultant	8.1	\$545.00	\$4,414.50
Bachu, Anish	Consultant	0.3	\$445.00	\$133.50
Petersen, Cam	Consultant	1.4	\$445.00	\$623.00
Gutierrez, Dalia	Consultant	0.5	\$250.00	\$125.00
Praful, Jain	Consultant	20.5	\$225.00	\$4,612.50
Verma, Anshu	Consultant	2.6	\$225.00	\$585.00
TOTALS		171.7		\$129,952.50

SECTION II
SUMMARY OF SERVICES

Services Rendered	Hours	Fee
Preparation of Fee Applications	23.9	\$5,567.00
Tax Restructuring Services	147.8	\$124,385.50
SERVICES TOTALS	171.7	\$129,952.50

**SECTION III
SUMMARY OF DISBURSEMENTS**

Disbursements	Amount
N/A	\$0.00
DISBURSEMENTS TOTAL	\$0.00

**SECTION IV
CASE HISTORY**

- (1) Date cases filed: June 4, 2023
- (2) Chapter under which case commenced: Chapter 11
- (3) Date of retention: August 8, 2023, effective as of June 4, 2023. See **Exhibit A**.
If limit on number of hours or other limitations to retention, set forth: N/A
- (4) Summarize in brief the benefits to the estate and attach supplements as needed:¹
 - (a) The Applicant prepared multi-year taxable income projections under various potential restructuring scenarios, as well as subsidiary tax stock basis calculations, for use in cash tax and tax attribute reduction modeling.
 - (b) The Applicant rendered all other services set forth on the invoices attached hereto as **Exhibit B**.²
- (5) Anticipated distribution to creditors:
 - (a) Administration expense: Paid in full.
 - (b) Secured creditors: To be paid in accordance with the *Fourth Amended Joint Plan of Reorganization of Cyxtera Technologies, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 694, Exhibit A] (the "**Plan**").
 - (c) Priority creditors: To be paid in accordance with the Plan.
 - (d) General unsecured creditors: To be paid in accordance with the Plan.
- (6) Final disposition of case and percentage of dividend paid to creditors: This is the fourth monthly fee statement.

¹ The following summary is intended to highlight the general categories of services the Applicant rendered on behalf of the Debtors and for the benefit of the estates; it is not intended to itemize each and every professional service which the Applicant performed.

² The invoice attached hereto as **Exhibit B** contains detailed descriptions of the services rendered and expenses incurred by the Applicant during the Compensation Period.

Exhibit A

Retention Order



Order Filed on August 8, 2023
by Clerk
U.S. Bankruptcy Court
District of New Jersey

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

Caption in Compliance with D.N.J. LBR 9004-1(b)

KIRKLAND & ELLIS LLP
KIRKLAND & ELLIS INTERNATIONAL LLP
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Co-Counsel for Debtors and Debtors in Possession

In re:

CYXTERA TECHNOLOGIES, INC., *et al*

Debtors.¹

Chapter 11

Case No. 23-14853 (JKS)

(Jointly Administered)

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://www.kccellc.net/cyxtera>. The location of Debtor Cyxtera Technologies, Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is: 2333 Ponce de Leon Boulevard, Ste. 900, Coral Gables, Florida 33134.

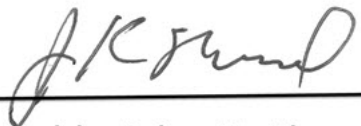


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**ORDER AUTHORIZING THE DEBTORS
TO RETAIN AND EMPLOY DELOITTE TAX LLP
AS TAX SERVICES PROVIDER EFFECTIVE AS OF THE PETITION DATE**

The relief set forth on the following pages, numbered three (3) through nine (9), is
ORDERED.

DATED: August 8, 2023



Honorable John K. Sherwood
United States Bankruptcy Court

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

Upon the *Debtors' Application for Entry of an Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date* (the "Application"),² of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an order (this "Order") authorizing the Debtors to employ and retain Deloitte Tax LLP ("Deloitte Tax") as their tax services provider, effective as of the Petition Date, pursuant to sections 327(a), 328(a), and 1107(b) of title 11 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 all as more fully described in the Application; and upon the van Gelder Declaration; and upon the First Day Declaration; and the Court having jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found, based on the representations made in the Application and the van Gelder Declaration, that (a) Deloitte Tax does not hold or represent an interest adverse to the Debtors' estates and (b) Deloitte Tax is a "disinterested person" as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code; and this Court having found that sufficient cause exists for the relief set forth herein; and this Court having found that the Debtors' notice of the Application was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Application and determined that the

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Application.

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor **IT IS HEREBY ORDERED THAT:**

1. The Application is **GRANTED** as set forth herein.
2. The Debtors are authorized pursuant to sections 327(a) and 328(a) of the Bankruptcy Code to retain and employ Deloitte Tax as tax services provider on the terms and conditions set forth in the Engagement Agreements attached hereto as **Exhibit 1** and **Exhibit 2**, respectively, to the extent set forth herein, effective as of the Petition Date.
3. The terms and conditions of the Engagement Agreements, including without limitation, the compensation structures, are reasonable and are hereby approved in all respects, as modified by this Order.
4. Deloitte Tax shall file interim and final fee applications for allowance of its compensation and reimbursement of its expenses with respect to services rendered in these chapter 11 cases with the Court, in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order, and any applicable orders of this Court.
5. Deloitte Tax shall include in its fee applications, among other things, contemporaneous time records setting forth a description of the services rendered by each professional and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors in one-tenth hour increments. Notwithstanding anything to the contrary contained in the Application, van Gelder Declaration, or the Engagement Agreements, Deloitte Tax's interim and final applications for compensation and reimbursement of actual

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

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expenses shall be subject to review under the reasonableness standard in section 330 of the Bankruptcy Code.

6. In the event that the rates of compensation for the services increase from the rates disclosed for services in the Application or the Engagement Agreements, Deloitte Tax will provide at least ten (10) business days' notice prior to the effective date of such increases to the Debtors, the U.S. Trustee, and the Committee, and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increases pursuant to section 330 of the Bankruptcy Code.

7. Notwithstanding anything in the Engagement Agreements to the contrary, the respective Indemnification Provisions set forth in the Engagement Agreements are hereby approved, subject to the following modifications with respect to the services performed thereunder from the Petition Date through the effective date of any chapter 11 plan:

- a. neither Deloitte Tax nor any Deloitte Entity shall be entitled to indemnification pursuant to the Engagement Agreements for services, unless such services and the indemnification therefor are approved by this Court;
- b. notwithstanding subparagraph (a) above or any provisions of the Engagement Agreements to the contrary, the Debtors shall have no obligation to indemnify any Deloitte entity or Deloitte Tax for any claim or expense to the extent it is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from any Deloitte entity's or Deloitte Tax's gross negligence, willful misconduct, self-dealing, fraud, breach of fiduciary duty, or bad faith; (ii) for a contractual dispute in which the Debtors allege breach of any Deloitte entity's or Deloitte Tax's contractual obligations, unless this Court determines that indemnification would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) hereof to be a claim or expense for

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

which a Deloitte entity or Deloitte Tax should not receive indemnity under the terms of the Engagement Agreements, as modified by this Order; and

- c. if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these chapter 11 cases (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing these chapter 11 cases, any Deloitte entity believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Engagement Agreements, as modified by this Order, a Deloitte entity must file an application therefor in this Court, and the Debtors may not pay any such amounts to the Deloitte entity before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time during which the Court shall have jurisdiction over any request by the Deloitte entity for compensation and expenses by such Deloitte entity for indemnification and is not a provision limiting the duration of the Debtors' obligation to indemnify.

8. Notwithstanding anything in the Engagement Agreements to the contrary, the Engagement Agreements are hereby approved, subject to the following modifications with respect to services performed under the Engagement Agreements after the Petition Date and prior to the effective date of any chapter 11 plan:

- a. the last sentence of paragraph 1(c) of the General Business Terms attached to each Engagement Agreement shall be deemed deleted and replaced with the following:

Nothing contained in these terms shall alter in any way the duties imposed by law on Deloitte Tax in respect of the Services provided under the Engagement Letter. It is understood and agreed that Deloitte Tax is an independent contractor and that Deloitte Tax is not, and will not be considered to be, an agent, partner, or representative of the Client. Neither party shall act or represent itself, directly or by implication, in any such capacity or in any manner assume or create an obligation on behalf of, or in the name of, the other.

- b. The second sentence of Section 3 of the General Business Terms to the Engagement Agreements shall be deemed deleted.
- c. Section 6 of the General Business Terms to the Engagement Agreements setting forth the limitation on liability shall be deemed deleted.

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

- d. Section 9 of the General Business Terms to the Engagement Agreements shall be deemed deleted.

9. If Deloitte Tax seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Application and/or the Engagement Agreements, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Deloitte Tax's own applications, both interim and final, and such invoices and time records shall be in compliance with Local Rule 2016-1(f) and shall be subject to the U.S. Trustee guidelines and approval of the Bankruptcy Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorney's services satisfy section 330 (a)(3)(C) of the Bankruptcy Code.

10. Notwithstanding anything in the Application to the contrary, Deloitte Tax shall seek reimbursement from the Debtors' estates for its engagement-related expenses at Deloitte Tax's actual cost paid.

11. If the Debtors and Deloitte Tax enter into any supplemental agreements, engagement agreements, or statements of work for additional services, the Debtors will file any such supplemental agreements, engagement agreements, or statements of work with the Court and serve the same upon the applicable notice parties. Absent any objection filed within fourteen (14) days after the filing and service of any such supplemental agreement, engagement agreements, or statement of work, Deloitte Tax shall be deemed authorized and approved to provide and be compensated for such additional services pursuant to this Order and the terms of such supplemental agreement, engagement agreement, or statement of work. If any parties object

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

to such proposed supplemental agreement, engagement agreement, or statement of work, the Debtors will promptly schedule a hearing before the Court within ten (10) days of receipt of any such objection or as soon thereafter as is practicable. Any additional services shall be subject to the provisions of this Order.

12. Notwithstanding anything in the Application or the Engagement Agreements to the contrary, Deloitte Tax shall, to the extent that Deloitte Tax uses the services of third-party subcontractors, who are not a subsidiary of, or otherwise affiliated with, Deloitte Tax (collectively, the “Contractors”) in these chapter 11 cases, Deloitte Tax shall (i) pass through the cost of such Contractors to the Debtors at the same rate that Deloitte Tax pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same conflict checks as required for Deloitte Tax, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

13. Notwithstanding anything in the Application, the van Gelder Declaration, or the Engagement Agreements to the contrary, Deloitte Tax shall file a notice with the Court in the event that it has determined to suspend and/or terminate its services for the Debtors under the terms of the Engagement Agreements, as modified by this Order, ten (10) days prior to the effective date of such suspension or termination.

14. Notwithstanding anything in the Application, the van Gelder Declaration, or the Engagement Agreements to the contrary, this Court shall have exclusive jurisdiction over Deloitte Tax’s engagement hereunder with respect to services performed prior to the effective date of any plan of reorganization of the Debtors, unless such jurisdiction is relinquished.

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

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15. Deloitte Tax shall coordinate with the Debtors to minimize unnecessary duplication of efforts regarding their services and those other professionals will be providing to the Debtors in these chapter 11 cases.

16. Deloitte Tax will only bill 50 percent for non-working travel and shall not seek the reimbursement of any fees or costs, including attorney fees and costs, arising from the defense of any of Deloitte Tax's fee applications in these cases.

17. Deloitte Tax will provide all monthly fee statements, interim fee applications, and its final fee application in "LEDES" or "Excel" format to the U.S. Trustee.

18. To the extent that there may be any inconsistency between the terms of the Application, the van Gelder Declaration, the Engagement Agreements, and this Order, the terms of this Order shall govern.

19. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application, and the Local Rules are satisfied by such notice.

20. The Debtors and Deloitte Tax are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

21. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Exhibit B

Invoice

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Cyxtera Technologies, Inc., et al.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
09/01/2023				
Praful, Jain	Review fee detail for the period of July 2023 fee application.	\$225.00	2.0	\$450.00
09/05/2023				
Praful, Jain	Continue to review fee detail for the period of July 2023 fee application.	\$225.00	2.0	\$450.00
09/06/2023				
Gutierrez, Dalia	Pull August 2023 data in preparation for the monthly fee application.	\$250.00	0.5	\$125.00
09/07/2023				
Verma, Anshu	Review fee detail for the period of June 4 - July 31 of 2023 fee application.	\$225.00	2.6	\$585.00
09/11/2023				
Praful, Jain	Update fee detail for the period of July 2023 fee application.	\$225.00	1.0	\$225.00
09/12/2023				
Praful, Jain	Review fee detail for the period of Aug 2023 fee application.	\$225.00	3.0	\$675.00
Praful, Jain	Continue to review fee detail for the period of Aug 2023 fee application.	\$225.00	2.5	\$562.50
09/21/2023				
Praful, Jain	Review fee detail for the period of July 2023 fee application.	\$225.00	8.0	\$1,800.00
09/22/2023				
Praful, Jain	Continue to review fee detail for the period of July 2023 fee application.	\$225.00	2.0	\$450.00
09/29/2023				
Serrano, Alfredo	Review work-in-progress to estimate fees to date.	\$815.00	0.3	\$244.50
Subtotal for Preparation of Fee Applications:			23.9	\$5,567.00

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Cyxtera Technologies, Inc., et al.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/01/2023				
Boyle, Matt	Review e-mail correspondence from H. Xu (Cyxtera) and M. Fonseca (Deloitte) regarding tax due diligence requests related to potential sale of controlled foreign corporations.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with J. van Gelder (Deloitte) to discuss cash tax liability from asset sale with consideration for retained intangibles rules.	\$960.00	0.3	\$288.00
Boyle, Matt	Call with J. van Gelder, B. Sullivan, C. Hybl (Deloitte) to discuss updated transfer tax analysis resulting from an asset sale to bidder.	\$960.00	0.7	\$672.00
Boyle, Matt	Discuss with H. Xu (Cyxtera), A. Swift (PwC), R. Li (Alix), J. Mendelsen (Guggenheim), A. Raskin (Houlihan), J. van Gelder, B. Sullivan, C. Hybl, J. Forrest (partial) (Deloitte) due diligence questions and purchase price adjustments from latest purchase a	\$960.00	1.2	\$1,152.00
Digirolamo, Laura	Review email on UK indirect and direct sale of UK entities.	\$815.00	0.8	\$652.00
Dumeresque, Laura	Provide comments to M. Fonseca (Deloitte) regarding the UK direct and indirect tax implications of the disposition of UK subsidiary by US parent proposed by Cyxtera.	\$815.00	1.6	\$1,304.00
Fonseca, Mike	Draft e-mail to Hong Kong and Japanese subject matter specialists L. Ng and Y. Horiuchi (Deloitte) on status of information and review of prior e-mail inquiry regarding direct and indirect tax consequences of sale of Hong Kong and Japan Stock.	\$960.00	0.2	\$192.00
Fonseca, Mike	Draft e-mail to H. Xu (Cyxtera) regarding the direct and indirect tax consequences of sale of Hong Kong and Japan Stock.	\$960.00	0.2	\$192.00

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Cyxtera Technologies, Inc., et al.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/01/2023				
Fonseca, Mike	Email L. Dumeresque, L. Digirolamo, A. Hao, J. Choo (Deloitte) regarding status of information and review of prior e-mail inquiry regarding direct and indirect tax consequences of sale of UK and Singapore stock.	\$960.00	0.2	\$192.00
Fonseca, Mike	Draft e-mail to H. Xu (Cyxtera) regarding the direct and indirect tax consequences of sale of UK and Singapore Stock.	\$960.00	0.2	\$192.00
Fonseca, Mike	Review note from A. Maywald (Deloitte Germany) tax desk and draft note to H. Xu's (Cyxtera) regarding the German direct and indirect tax consequences of a potential sale of German stock to a third party.	\$960.00	0.3	\$288.00
Fonseca, Mike	Draft note to L. Dumeresque (Deloitte Australia) tax team lead A. Vardi (Deloitte) asking for assistance analyzing the tax consequences in Australia of a sale of Australian stock.	\$960.00	0.2	\$192.00
Forrest, Jonathan	Discuss with H. Xu (Cyxtera), A. Swift (PwC), R. Li (Alix), J. Mendelsen (Guggenheim), A. Raskin (Houlihan), J. van Gelder, M. Boyle, B. Sullivan, C. Hybl (Deloitte) due diligence questions and purchase price adjustments from latest purchase agreement.	\$960.00	0.7	\$672.00
Horiuchi, Yuji	Provide comments to M. Fonseca (Deloitte) regarding the Japanese direct and indirect tax implications of the direct share transfer of Japanese entity by US parent proposed by Cyxtera.	\$815.00	2.2	\$1,793.00
Hybl, Claire	Update transfer tax analysis for sales and use tax implications.	\$700.00	2.3	\$1,610.00
Hybl, Claire	Update transfer tax analysis for real estate transfer tax implications.	\$700.00	0.9	\$630.00

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Cyxtera Technologies, Inc., et al.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/01/2023				
Hybl, Claire	Discuss with H. Xu (Cyxtera), A. Swift (PwC), R. Li (Alix), J. Mendelsen (Guggenheim), A. Raskin (Houlihan), J. van Gelder, M. Boyle, B. Sullivan, J. Forrest (partial) (Deloitte) due diligence questions and purchase price adjustments from latest purchase	\$700.00	1.2	\$840.00
Hybl, Claire	Call with J. van Gelder, M. Boyle, B. Sullivan (Deloitte) to discuss updated transfer tax analysis resulting from an asset sale to bidder.	\$700.00	0.7	\$490.00
Maywald, Andreas	Email to M. Fonseca (Deloitte) regarding the German tax consequences of a direct/indirect share transfer in the German Cyxtera entities.	\$815.00	1.1	\$896.50
Ng, Linda	Respond to follow-up questions from H. Xu (Cyxtera) regarding Japanese stamp duty on a proposed direct sale of 100% of the shares in Cyxtera Japan, Ltd. by Cyxtera Data Centers, Inc. to a third-party buyer.	\$960.00	0.8	\$768.00
Ng, Linda	Provide Hong Kong tax comments to M. Fonseca (Deloitte) on a proposed direct sale of 100% of the shares in Cyxtera Hong Kong Limited by Cyxtera Data Centers, Inc. to a third-party buyer.	\$960.00	0.9	\$864.00
Ng, Linda	Provide Japanese tax comments to M. Fonseca (Deloitte) on a proposed direct sale of 100% of the shares in Cyxtera Japan, Ltd. by Cyxtera Data Centers, Inc. to a third-party buyer.	\$960.00	1.6	\$1,536.00
Serrano, Alfredo	Analyze gain/loss calculations regarding taxable asset sale to third-party.	\$815.00	1.2	\$978.00
Serrano, Alfredo	Analyze net operating loss allocations under IRS Treasury Regulatory section 1.1502-21 (Net operating losses).	\$815.00	0.9	\$733.50

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/01/2023				
Sullivan, Brian	Review updated state transfer tax analysis for assumptions regarding taxability of leasehold improvements.	\$960.00	1.3	\$1,248.00
Sullivan, Brian	Discuss with H. Xu (Cyxtera), A. Swift (PwC), R. Li (Alix), J. Mendelsen (Guggenheim), A. Raskin (Houlihan), J. van Gelder, M. Boyle, C. Hybl, J. Forrest (partial) (Deloitte) due diligence questions and purchase price adjustments from latest purchase agre	\$960.00	1.2	\$1,152.00
Sullivan, Brian	Call with J. van Gelder, M. Boyle, C. Hybl (Deloitte) to discuss updated transfer tax analysis resulting from an asset sale to bidder.	\$960.00	0.7	\$672.00
Taylor, Joe	Reconcile fixed assets in tax basis balance sheet back to BDO (fixed asset preparation firm) fixed asset report as of 12/31/2022.	\$545.00	0.3	\$163.50
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss cash tax liability from asset sale with consideration for retained intangibles rules.	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with B. Sullivan, M. Boyle, C. Hybl (Deloitte) to discuss updated transfer tax analysis resulting from an asset sale to bidder.	\$960.00	0.7	\$672.00
Van Gelder, Jeff	Discuss with H. Xu (Cyxtera), A. Swift (PwC), R. Li (Alix), J. Mendelsen (Guggenheim), A. Raskin (Houlihan), M. Boyle, B. Sullivan, J. Forrest (partial) (Deloitte) due diligence questions and purchase price adjustments from latest purchase agreement.	\$960.00	1.2	\$1,152.00
09/02/2023				
Sullivan, Brian	Email H. Xu (Cyxtera) regarding state transfer tax estimates for proposed asset sale.	\$960.00	0.4	\$384.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

09/05/2023

Boyle, Matt	Review current IRC Tax Code section 382 (limitation on net operating loss carryforwards) tax attribute limitation analysis in preparation for call with J. Riddle (Kirkland & Ellis) to discuss potential shareholder activity.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Call with J. van Gelder (Deloitte) to discuss Cyxtera's equity ownership shift analysis previously prepared by accounting firm BDO in preparation for call with B. Schreiner (Kirkland & Ellis) to discuss potential shareholder distribution.	\$960.00	0.7	\$672.00
Boyle, Matt	Review updates to restructure in place scenario in restructure tax model for changes to emergence equity value and business plan forecasts.	\$960.00	0.4	\$384.00
Boyle, Matt	Update equity value scenario in restructure in place tax model for scenario requested by A. Goodman (Alix).	\$960.00	0.8	\$768.00
Boyle, Matt	Discuss with H. Xu (Cyxtera), B. Schreiner (Kirkland & Ellis), J. van Gelder (Deloitte) shareholder request to distribute Cyxtera stock and potential impact on IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership change anal	\$960.00	0.6	\$576.00
Boyle, Matt	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), J. van Gelder (Deloitte) to discuss bankruptcy restructuring status update, sale process, updated asset purchase agreement and plan filings.	\$960.00	0.8	\$768.00
Kohberger, Mary Pat	Call with C. Newport (Deloitte) to discuss Illinois sales tax implications of a partial asset sale to bidder the applicability of possible exemptions.	\$960.00	0.5	\$480.00

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Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/05/2023				
Lo, Jerry	Call with C. Newport (Deloitte) to discuss Texas sales tax implications of a partial asset sale to bidder the applicability of possible exemptions.	\$960.00	0.5	\$480.00
Newport, Cathy	Call with M. Kohberger (Deloitte) to discuss Illinois sales tax implications of a partial asset sale to bidder the applicability of possible exemptions.	\$815.00	0.5	\$407.50
Newport, Cathy	Call with J. Lo (Deloitte) to discuss Texas sales tax implications of a partial asset sale to bidder the applicability of possible exemptions.	\$815.00	0.5	\$407.50
Newport, Cathy	Call with B. Wiggins (Deloitte) to discuss California sales tax implications of a partial asset sale to bidder the applicability of possible exemptions.	\$815.00	0.5	\$407.50
Regnier, Lin	Review adjustments in updated taxable income projections for purposes of estimating cash tax amounts under various restructuring scenarios.	\$545.00	1.4	\$763.00
Regnier, Lin	Analyze updated business plan provided by A. Chernov (Alix) for purposes of estimating cash tax projections through 2029 under the restructuring in place scenario.	\$545.00	3.9	\$2,125.50
Serrano, Alfredo	Review updates to tax cash projections under a restructure in place scenario.	\$815.00	1.3	\$1,059.50
Taylor, Joe	Draft comparison of net unrealized built in gain calculation between 12/31/22 balance sheet and 6/30/2023 balance sheet.	\$545.00	1.4	\$763.00
Taylor, Joe	Update taxable income projections in attribute reduction model for updated financial projections provided by A. Chernov (Alix).	\$545.00	1.7	\$926.50
Taylor, Joe	Update interest calculation for new projected emergence date.	\$545.00	1.5	\$817.50

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/05/2023				
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss Cyxtera's equity ownership shift analysis previously prepared by accounting firm BDO in preparation for call with B. Schreiner (Kirkland & Ellis) to discuss potential shareholder distribution.	\$960.00	0.7	\$672.00
Van Gelder, Jeff	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss bankruptcy restructuring status update, sale process, updated asset purchase agreement and plan filings.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Discuss with H. Xu (Cyxtera), B. Schreiner (Kirkland & Ellis), M. Boyle (Deloitte) shareholder request to distribute Cyxtera stock and potential impact on IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership change analysis.	\$960.00	0.6	\$576.00
Wiggins, Brian	Call with C. Newport (Deloitte) to discuss California sales tax implications of a partial asset sale to bidder the applicability of possible exemptions.	\$815.00	0.5	\$407.50
09/06/2023				
Boyle, Matt	Call with J. van Gelder (Deloitte) to review updates to financial projections for revised equity value scenario and finalize deliverable to A. Goodman (Alix) for use in financial models.	\$960.00	1.8	\$1,728.00
Boyle, Matt	Review updates to restructure in place scenario in restructure tax model for changes to emergence equity value and business plan forecasts.	\$960.00	2.1	\$2,016.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/06/2023				
Boyle, Matt	Discuss with B. Schreiner (K&E), H. Xu (Cyxtera), J. Forrest, J. van Gelder, P. Pittman (Deloitte) shareholder request to distribute Cyxtera stock and impact on IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis.	\$960.00	0.9	\$864.00
Boyle, Matt	Call with S. Rock (PwC), B. Wallace (Moelis), A. Goodman (Alix), H. Xu (Cyxtera), J. van Gelder, B. Sullivan, C. Hybl (Deloitte) to discuss questions around Deloitte's projections of potential transfer taxes on a sale of Cyxtera's assets.	\$960.00	0.5	\$480.00
Boyle, Matt	Discuss with J. Forrest, J. van Gelder, P. Pittman, (Deloitte) higher-tier ownership shifts under Tax Code section 382 (limitation on net operating loss carryforwards) tax attribute limitation rules for upcoming call with B. Schreiner (Kirkland & Ellis).	\$960.00	1.0	\$960.00
Boyle, Matt	Call with J. van Gelder (Deloitte), H. Xu (Cyxtera) to debrief on ownership equity shift analysis updates and Deloitte review of Cyxtera's prior analysis of higher tier equity shifts.	\$960.00	0.5	\$480.00
Burdis, Andy	Call with C. Sagasta (Cyxtera) and J. van Gelder, S. Shurin and G. Kopp (Deloitte) regarding the tax consequence of alternative management incentive plan arrangements.	\$545.00	1.0	\$545.00
Forrest, Jonathan	Review prior IRC Tax Code section 382 (limitation on net operating loss carryforwards) analysis and technical issues raised by past and potential future transactions.	\$960.00	1.2	\$1,152.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/06/2023				
Forrest, Jonathan	Discuss with B. Schreiner (K&E), H. Xu (Cyxtera), J. van Gelder, M. Boyle, P. Pittman (Deloitte) shareholder request to distribute Cyxtera stock and impact on IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis.	\$960.00	0.9	\$864.00
Forrest, Jonathan	Discuss with J. van Gelder, P. Pittman, M. Boyle (Deloitte) higher-tier ownership shifts under IRC Tax Code section 382 (limitation on net operating loss carryforwards) tax attribute limitation rules for upcoming call with B. Schreiner (Kirkland & Ellis).	\$960.00	1.0	\$960.00
Hybl, Claire	Call with S. Rock (PwC), B. Wallace (Moelis), A. Goodman (Alix), H. Xu (Cyxtera), J. van Gelder, B. Sullivan, M. Boyle (Deloitte) to discuss questions around Deloitte's projections of potential transfer taxes on a sale of Cyxtera's assets.	\$700.00	0.5	\$350.00
Hybl, Claire	Call with B. Sullivan, C. Newport (Deloitte) to discuss sales tax implications of a partial asset sale to bidder including C. Newport (Deloitte) conversations with state specialists and the applicability of possible exemptions in California, Illinois.	\$700.00	0.7	\$490.00
Kopp, Greg	Call with C. Sagasta (Cyxtera) and J. van Gelder, S. Shurin, A. Burdis (Deloitte) regarding the tax consequence of alternative management incentive plan arrangements.	\$960.00	1.0	\$960.00
Newport, Cathy	Draft an email to B. Sullivan, C. Hybl (Deloitte) summarizing the California, Illinois and Texas sales tax implications of a partial asset sale to bidder including possible exemptions.	\$815.00	0.4	\$326.00

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Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/06/2023				
Newport, Cathy	Call with B. Sullivan, C. Hybl (Deloitte) to discuss sales tax implications of a partial asset sale to bidder including C. Newport (Deloitte) conversations with state specialists and the applicability of possible exemptions in California, Illinois.	\$815.00	0.7	\$570.50
Pittman, Preston	Discuss with J. Forrest, J. van Gelder, M. Boyle (Deloitte) higher-tier ownership shifts under IRC Tax Code section 382 (limitation on net operating loss carryforwards) tax attribute limitation rules for upcoming call with B. Schreiner (Kirkland & Ellis).	\$700.00	1.0	\$700.00
Pittman, Preston	Discuss with B. Schreiner (Kirkland & Ellis), H. Xu (Cyxtera), J. Forrest, J. van Gelder, M. Boyle (Deloitte) shareholder request to distribute Cyxtera stock and impact on IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis.	\$700.00	0.9	\$630.00
Regnier, Lin	Update business plan provided by A. Chernov (Alix) for purposes of estimating cash tax projections through 2029 under the restructuring in place scenario.	\$545.00	2.8	\$1,526.00
Regnier, Lin	Prepare deliverable summarizing cash tax projections from estimated emergence date through 2029 tax year.	\$545.00	3.9	\$2,125.50
Serrano, Alfredo	Continue to review updates to tax cash projections under a restructure in place scenario.	\$815.00	0.9	\$733.50
Serrano, Alfredo	Analyze net operating loss allocations under IRS Treasury Regulatory section 1.1502-21 (net operating losses in consolidated groups).	\$815.00	0.4	\$326.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/06/2023				
Shurin, Sandy	Call with C. Sagasta (Cyxtera) and J. van Gelder, A. Burdis, G. Kopp (Deloitte) regarding the tax consequence of alternative management incentive plan arrangements.	\$960.00	1.0	\$960.00
Sullivan, Brian	Call with S. Rock (PwC), B. Wallace (Moelis), A. Goodman (Alix), H. Xu (Cyxtera), J. van Gelder, C. Hybl, M. Boyle (Deloitte) to discuss questions around Deloitte's projections of potential transfer taxes on a sale of Cyxtera's assets.	\$960.00	0.5	\$480.00
Sullivan, Brian	Review state tax research in California, Illinois and Texas in preparation of call with potential bidder's advisors regarding potential transfer tax liability in proposed transaction.	\$960.00	1.1	\$1,056.00
Sullivan, Brian	Call with C. Hybl, C. Newport (Deloitte) to discuss sales tax implications of a partial asset sale to bidder including C. Newport's (Deloitte) conversations with state specialists and the applicability of possible exemptions in California, Illinois.	\$960.00	0.7	\$672.00
Sullivan, Brian	Email C. Newport (Deloitte) regarding sales tax research for exemptions in proposed third party asset sale transaction.	\$960.00	0.4	\$384.00
Taylor, Joe	Update comparison of net unrealized built in gain calculation between 12/31/22 balance sheet and 6/30/2023 balance sheet.	\$545.00	1.1	\$599.50
Taylor, Joe	Update interest calculation for new projected emergence date and debtor-in-possession interest accrual.	\$545.00	0.9	\$490.50

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Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/06/2023				
Van Gelder, Jeff	Call with S. Rock (PwC), B. Wallace (Moelis), A. Goodman (Alix), H. Xu (Cyxtera), B. Sullivan, C. Hybl, M. Boyle (Deloitte) to discuss questions around Deloitte's projections of potential transfer taxes on a sale of Cyxtera's assets.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Discuss with B. Schreiner (K&E), H. Xu (Cyxtera), J. Forrest, M. Boyle, P. Pittman (Deloitte) shareholder request to distribute Cyxtera stock and impact on IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis.	\$960.00	0.9	\$864.00
Van Gelder, Jeff	Call with C. Sagasta (Cyxtera) and S. Shurin, A. Burdis and G. Kopp (Deloitte) regarding the tax consequence of alternative management incentive plan arrangements.	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Discuss with J. Forrest, P. Pittman, M. Boyle (Deloitte) higher-tier ownership shifts under IRC Tax Code section 382 (limitation on net operating loss carryforwards) tax attribute limitation rules for upcoming call with B. Schreiner (K&E).	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review updates to financial projections for revised equity value scenario and finalize deliverable to A. Goodman (Alix) for use in financial models.	\$960.00	1.8	\$1,728.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte), H. Xu (Cyxtera) to debrief on ownership equity shift analysis updates and Deloitte review of Cyxtera's prior analysis of higher tier equity shifts.	\$960.00	0.5	\$480.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/06/2023				
Van Gelder, Jeff	Review Cyxtera historical IRC Tax Code section 382 (net operating loss carryforward rules) study memorandum through December 31, 2022 including 5% shareholder determinations.	\$960.00	0.7	\$672.00
09/07/2023				
Boyle, Matt	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), J. van Gelder (Deloitte) to discuss bankruptcy restructuring status update, sale process, updated sale bids and timeline for plan filings.	\$960.00	0.7	\$672.00
Boyle, Matt	Call with A. Serrano (Deloitte) to discuss net operating loss allocations under IRS Treasury Regulatory section 1.1502-21 (net operating losses in consolidated group).	\$960.00	0.8	\$768.00
Boyle, Matt	Review updates to restructure in place scenario in restructure tax model for changes to emergence equity value and business plan forecasts.	\$960.00	0.5	\$480.00
Burdis, Andy	Call with G. Kopp (Deloitte) to discuss slide deck covering market observations of management incentive plans and various equity vehicles.	\$545.00	0.5	\$272.50
Burdis, Andy	Call with G. Kopp, S. Shurin (Deloitte) to discuss equity matrix which shows the pros and cons of the various equity vehicles that may be used in the management incentive plan for Cyxtera.	\$545.00	0.5	\$272.50
Fonseca, Mike	Draft e-mail to Deloitte Canada team lead C. Della Rossa (Deloitte) regarding pre-approvals to provide bankruptcy tax advisory services.	\$960.00	0.2	\$192.00
Kopp, Greg	Call with A. Burdis (Deloitte) to discuss slide deck covering market observations of management incentive plans and various equity vehicles.	\$960.00	0.5	\$480.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/07/2023				
Kopp, Greg	Call with A. Burdis, S. Shurin (Deloitte) to discuss equity matrix which shows the pros and cons of the various equity vehicles that may be used in the management incentive plan for Cyxtera.	\$960.00	0.5	\$480.00
Petersen, Cam	Update transmittal letter for summary of steps taken over study period and rules for adjustments made to calculation in stock basis study.	\$445.00	1.4	\$623.00
Serrano, Alfredo	Call with M. Boyle (Deloitte) to discuss net operating loss allocations under IRS Treasury Regulatory section 1.1502-21 (net operating losses in consolidated group).	\$815.00	0.8	\$652.00
Serrano, Alfredo	Analyze net operating loss allocations under IRS Treasury Regulatory section 1.1502-21 (net operating losses in consolidated group).	\$815.00	0.6	\$489.00
Shurin, Sandy	Call with A. Burdis, G. Kopp (Deloitte) to discuss equity matrix which shows the pros and cons of the various equity vehicles that may be used in the management incentive plan for Cyxtera.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Review Cyxtera's IRC Tax Code section 382 (limitations on use of net operating losses) analysis.	\$960.00	0.7	\$672.00
Van Gelder, Jeff	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss bankruptcy restructuring status update, sale process, updated sale bids and timeline for plan filings.	\$960.00	0.7	\$672.00
09/08/2023				
Burdis, Andy	Prepare slide deck summarizing management incentive plan considerations and summarize the different equity vehicles.	\$545.00	2.4	\$1,308.00

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Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/11/2023				
Burdis, Andy	Update management incentive plan deck based on comments from G. Kopp (Deloitte).	\$545.00	0.3	\$163.50
Fonseca, Mike	Email A. Giro (Cyxtera) regarding internal approvals for Deloitte Canada to directly provide tax advice to Cyxtera Technology, Inc.	\$960.00	0.2	\$192.00
Kopp, Greg	Prepare management incentive plan presentation.	\$960.00	2.5	\$2,400.00
Kopp, Greg	Continue to prepare management incentive plan presentation.	\$960.00	2.0	\$1,920.00
Regnier, Lin	Prepare updates to tax attribute reduction model to add additional functionalities for taxable asset sale scenario.	\$545.00	3.2	\$1,744.00
09/12/2023				
Boyle, Matt	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim) to discuss bankruptcy restructuring status update, sale process, timeline for plan filings and updates to disclosure status.	\$960.00	0.6	\$576.00
Kopp, Greg	Finalize management incentive plan document and transmit to H. Xu (Cyxtera).	\$960.00	1.3	\$1,248.00
Van Gelder, Jeff	Review schedules of transfer tax exposure and responsibilities.	\$960.00	1.3	\$1,248.00
Van Gelder, Jeff	Review questions from third party purchaser tax advisor related to potential exposures for transfer and income taxes on proposed sale of assets.	\$960.00	1.2	\$1,152.00
09/13/2023				
Bachu, Anish	Draft email to M. Boyle, A. Serrano, L. Regnier, J. Taylor (Deloitte) summarizing amended disclosure statement and amended chapter 11 plan filed by M. Sirota (Cole Schotz) on behalf of Cyxtera.	\$445.00	0.3	\$133.50

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Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/13/2023				
Boyle, Matt	Review potential bidder response to state sales and transfer tax analysis provided by J. Mendelsen (Alix).	\$960.00	1.2	\$1,152.00
Hybl, Claire	Review bidder questions regarding transfer tax analysis and purchase price agreement.	\$700.00	0.6	\$420.00
Sullivan, Brian	Draft an email to K. Schreiner (Kirkland & Ellis) regarding transfer tax issues.	\$960.00	0.3	\$288.00
Sullivan, Brian	Draft email response to questions from H. Xu (Cyxtera) and B. Schreiner (Kirkland & Ellis) regarding potential transfer tax matters.	\$960.00	1.2	\$1,152.00
Sullivan, Brian	Review potential bidders tax advisor's transfer tax analysis provided by B. Wallace (Moelis).	\$960.00	0.7	\$672.00
Sullivan, Brian	Review potential third-party bidder's transfer tax response provided by J. Mendelsohn (Guggenheim).	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Review potential bidder response to state sales and transfer tax analysis provided by J. Mendelsen (Alix).	\$960.00	1.0	\$960.00
09/14/2023				
Boyle, Matt	Review takeback note term sheet provided by J. Riddle (Kirkland & Ellis).	\$960.00	0.4	\$384.00
Boyle, Matt	Call with R. Li (Alix), C. Sagasta (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), J. van Gelder (Deloitte) to discuss bankruptcy restructuring status update, sale process and review Cyxtera responses to asset bid.	\$960.00	1.0	\$960.00
Sullivan, Brian	Draft email to B. Schreiner (Kirkland & Ellis) regarding transfer tax consequences in plan emergence sales versus Bankruptcy Code section 363 (concerning sales of assets).	\$960.00	0.2	\$192.00

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Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/14/2023				
Sullivan, Brian	Review notes from L. Sowlati (Deloitte) from Deloitte meeting from 9/13/23 related to enterprise value changes and IRC Tax Code section 163(l) (deductibility of interest expense) issues.	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with R. Li (Alix), C. Sagasta (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss bankruptcy restructuring status update, sale process and review Cyxtera responses to asset bid.	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Review takeback note term sheet sent by J. Riddle (Kirkland & Ellis) on September 13.	\$960.00	0.5	\$480.00
09/15/2023				
Boyle, Matt	Call with A. Chernov (Alix), M. Chan (Cyxtera), J. van Gelder (Deloitte) to discuss estimated professional fee costs during projected wind-down period for transition services agreement purposes.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Review schedule regarding estimates of tax wind-down costs for compliance and transaction reporting following the close of the asset sale transaction and emergence from bankruptcy.	\$960.00	1.5	\$1,440.00
Van Gelder, Jeff	Call with A. Chernov (Alix), M. Chan (Cyxtera), M. Boyle (Deloitte) to discuss estimated professional fee costs during projected wind-down period for transition services agreement purposes.	\$960.00	0.5	\$480.00
09/18/2023				
Boyle, Matt	Call with H. Xu (Cyxtera) on tax and professional fee estimates for wind-down period post-sale.	\$960.00	0.3	\$288.00

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Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/18/2023				
Serrano, Alfredo	Review email correspondences from L. Regnier and J. Taylor (Deloitte) regarding the status of updates to the taxable sale of assets analysis.	\$815.00	0.2	\$163.00
Sullivan, Brian	Review draft Novation Agreement for Seattle properties for purposes of assessing potential state transfer tax liabilities.	\$960.00	1.1	\$1,056.00
09/19/2023				
Boyle, Matt	Meeting with J. Forrest, J. van Gelder (Deloitte) to discuss IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis higher-tier shift rules and responses to shareholder inquiries by H. Xu (Cyxtera).	\$960.00	1.2	\$1,152.00
Boyle, Matt	Working session with J. van Gelder (Deloitte) to review IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift data and higher-tier shareholder analysis uploaded to shared drive by H. Xu (Cyxtera).	\$960.00	1.8	\$1,728.00
Boyle, Matt	Call with R. Li (Alix), C. Sagasta (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim) to discuss bankruptcy restructuring status update, sale process update and status of unsecured creditors committee negotiations.	\$960.00	0.5	\$480.00
Boyle, Matt	Prepare tax restructuring budget for wind-down costs schedule for entry of entity asset purchase agreement.	\$960.00	0.9	\$864.00
Boyle, Matt	Review IRC Tax Code section 382 (limitation on net operating loss carryforwards) data uploaded to shared drive by H. Xu (Cyxtera).	\$960.00	0.3	\$288.00

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Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/19/2023				
Brenner, Myles	Draft an email to B. Sullivan (Deloitte) explaining the applicable real estate excise tax and sales and use tax on potential assignment of Washington lease.	\$815.00	0.9	\$733.50
Brenner, Myles	Call with B. Sullivan, R. Wood, C. Hybl (Deloitte) to discuss potential Washington transfer tax consequences of proposed lease novations for Seattle locations.	\$815.00	0.4	\$326.00
Forrest, Jonathan	Meeting with J. van Gelder, M. Boyle (Deloitte) to discuss IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis higher-tier shift rules and responses to shareholder inquiries by H. Xu (Cyxtera).	\$960.00	1.2	\$1,152.00
Hybl, Claire	Call with B. Sullivan, R. Wood, M. Brenner (Deloitte) to discuss potential Washington transfer tax consequences of proposed lease novations for Seattle locations.	\$700.00	0.4	\$280.00
Sullivan, Brian	Call with R. Wood, C. Hybl, M. Brenner (Deloitte) to discuss potential Washington transfer tax consequences of proposed lease novations for Seattle locations.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Meeting with J. Forrest, M. Boyle (Deloitte) to discuss IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis higher-tier shift rules and responses to shareholder inquiries by H. Xu (Cyxtera).	\$960.00	1.2	\$1,152.00
Van Gelder, Jeff	Working session with M. Boyle (Deloitte) to review IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift data and higher-tier shareholder analysis uploaded to shared drive by H. Xu (Cyxtera).	\$960.00	1.8	\$1,728.00

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Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/19/2023				
Wood, Robert	Call with B. Sullivan, C. Hybl, M. Brenner (Deloitte) to discuss potential Washington transfer tax consequences of proposed lease novations for Seattle locations.	\$960.00	0.4	\$384.00
09/20/2023				
Brenner, Myles	Email B. Sullivan (Deloitte) regarding local real estate excise tax rate in Tukwila Washington.	\$815.00	0.2	\$163.00
Hybl, Claire	Review analysis of potential Washington transfer tax consequences of proposed lease novations for Seattle locations.	\$700.00	0.3	\$210.00
Sullivan, Brian	Draft Washington transfer tax estimate for Seattle location novations.	\$960.00	2.2	\$2,112.00
09/22/2023				
Boyle, Matt	Call with B. Schreiner (Kirkland & Ellis), J. van Gelder (Deloitte) to discuss retained leases and retained intangible issues.	\$960.00	0.4	\$384.00
Boyle, Matt	Call with J. van Gelder (Deloitte) to discuss retained intangible asset technical issue and potential for cash tax leakage on an asset sale.	\$960.00	0.3	\$288.00
Boyle, Matt	Call with B. Schreiner (Kirkland & Ellis), R. Li (Alix), J. van Gelder (Deloitte) to discuss wind-down of retained leases and retained intangible issues with respect to potential tax leakage on an asset sale.	\$960.00	1.0	\$960.00
Hybl, Claire	Call with J. Riddler (Kirkland & Ellis), H. Xu (Cyxtera) to discuss tax issues regarding bidder's ability to reject lease.	\$700.00	0.5	\$350.00
Sullivan, Brian	Review emails from M. Boyle (Deloitte) and H. Xu (Cyxtera) regarding income tax treatment of rejected leases.	\$960.00	0.3	\$288.00

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Fees Sorted by Category for the Fee Period

September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/22/2023				
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss retained intangible asset technical issue and potential for cash tax leakage on an asset sale.	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with B. Schreiner (Kirkland & Ellis), M. Boyle (Deloitte) to discuss retained leases and retained intangible issues.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Call with B. Schreiner (Kirkland & Ellis), R. Li (Alix), M. Boyle (Deloitte) to discuss wind-down of retained leases and retained intangible issues with respect to potential tax leakage on an asset sale.	\$960.00	1.0	\$960.00
09/25/2023				
Taylor, Joe	Review second amended joint plan of reorganization and amended disclosure statement and document material changes compared to prior versions of same bankruptcy filings.	\$545.00	1.2	\$654.00
09/26/2023				
Boyle, Matt	Call with J. Rohrs (Deloitte) to discuss potential tax issues around retained intangible assets under IRC Tax Code section 197(f) (amortization of goodwill and certain other intangibles) with respect to Cyxtera's proposed sale of business assets.	\$960.00	0.5	\$480.00
Boyle, Matt	Call with J. van Gelder (Deloitte) to discuss potential income tax leakage with retained intangible assets rule in taxable asset sale scenario.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with B. Schreiner (Kirkland & Ellis), J. van Gelder, B. Sullivan (Deloitte), E. Wei (Gibson), H. Xu (Cyxtera) to discuss estimates of income and indirect taxes on the proposed sale of Cyxtera's assets.	\$960.00	0.8	\$768.00

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September 01, 2023 - September 30, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

09/26/2023

Boyle, Matt	Call with R. Li (Alix), C. Sagasta, H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), J. van Gelder (Deloitte) to discuss bankruptcy restructuring status update, sale process update, status of unsecured creditor.	\$960.00	0.7	\$672.00
Rohrs, Jane	Call with M. Boyle (Deloitte) to discuss potential tax issues around retained intangible assets under IRC Tax Code section 197(f) (amortization of goodwill and certain other intangibles) with respect to Cyxtera's proposed sale of business assets.	\$960.00	0.5	\$480.00
Sullivan, Brian	Call with B. Schreiner (Kirkland & Ellis), J. van Gelder, M. Boyle (Deloitte), E. Wei (Gibson), H. Xu (Cyxtera) to discuss estimates of income and indirect taxes on the proposed sale of Cyxtera's assets.	\$960.00	0.8	\$768.00
Sullivan, Brian	Review email from B. Schreiner (Kirkland & Ellis) regarding revised income tax modeling.	\$960.00	0.2	\$192.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss potential income tax leakage with retained intangible assets rule in taxable asset sale scenario.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Call with R. Li (Alix), C. Sagasta, H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss bankruptcy restructuring status update, sale process update, status of unsecured creditor.	\$960.00	0.7	\$672.00
Van Gelder, Jeff	Call with B. Schreiner (Kirkland & Ellis), B. Sullivan, M. Boyle (Deloitte), E. Wei (Gibson), H. Xu (Cyxtera) to discuss estimates of income and indirect taxes on the proposed sale of Cyxtera's assets.	\$960.00	0.8	\$768.00

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Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

09/28/2023

Boyle, Matt	Call with R. Li (Alix), C. Sagasta, H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim) to discuss bankruptcy restructuring status update, sale process update, timeline for potential sale and bankruptcy close and next steps.	\$960.00	1.0	\$960.00
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Subtotal for Tax Restructuring Services:

147.8 \$124,385.50

Total			171.7	\$129,952.50
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Recapitulation

Name	Rate	Hours	Fees
Boyle, Matt	\$960.00	30.0	\$28,800.00
Fonseca, Mike	\$960.00	1.7	\$1,632.00
Forrest, Jonathan	\$960.00	5.0	\$4,800.00
Kohberger, Mary Pat	\$960.00	0.5	\$480.00
Kopp, Greg	\$960.00	7.8	\$7,488.00
Lo, Jerry	\$960.00	0.5	\$480.00
Ng, Linda	\$960.00	3.3	\$3,168.00
Rohrs, Jane	\$960.00	0.5	\$480.00
Shurin, Sandy	\$960.00	1.5	\$1,440.00
Sullivan, Brian	\$960.00	14.4	\$13,824.00
Van Gelder, Jeff	\$960.00	25.9	\$24,864.00
Wood, Robert	\$960.00	0.4	\$384.00
Brenner, Myles	\$815.00	1.5	\$1,222.50
Digirolamo, Laura	\$815.00	0.8	\$652.00
Dumeresque, Laura	\$815.00	1.6	\$1,304.00
Horiuchi, Yuji	\$815.00	2.2	\$1,793.00
Maywald, Andreas	\$815.00	1.1	\$896.50

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Fees Sorted by Category for the Fee Period

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Recapitulation

Name	Rate	Hours	Fees
Newport, Cathy	\$815.00	2.6	\$2,119.00
Serrano, Alfredo	\$815.00	6.6	\$5,379.00
Wiggins, Brian	\$815.00	0.5	\$407.50
Hybl, Claire	\$700.00	8.1	\$5,670.00
Pittman, Preston	\$700.00	1.9	\$1,330.00
Burdis, Andy	\$545.00	4.7	\$2,561.50
Regnier, Lin	\$545.00	15.2	\$8,284.00
Taylor, Joe	\$545.00	8.1	\$4,414.50
Bachu, Anish	\$445.00	0.3	\$133.50
Petersen, Cam	\$445.00	1.4	\$623.00
Gutierrez, Dalia	\$250.00	0.5	\$125.00
Praful, Jain	\$225.00	20.5	\$4,612.50
Verma, Anshu	\$225.00	2.6	\$585.00